



NASSAU COUNTY ASSESSMENT REVIEW COMMISSION

<http://www.nassaucountyny.gov/arc>

1 West Street, Mineola, New York 11501 516-571-1183 ARC@nassaucountyny.gov

---

**ARC AUTHORIZATION FORMAT REQUIREMENTS**

11/17/2005

Assessment appeals filed by an attorney or representative are valid only if accompanied by an authorization signed by the applicant, who must be the owner or other person responsible for payment of the taxes.

ARC recommends submission of authorizations in the form of scanned images. Beginning January 2, 2006, an interactive web application on the County's site provides the facility for filing appeals electronically and replacing prior electronic filing methods. You may file your authorization forms electronically through the same web system by attaching image files directly to electronically filed appeals.

These guidelines are provided to streamline the proof of authorization and avoid submission of defective applications. In addition, they specify the technical requirements for electronic submission of authorization forms. These guidelines do not affect any change in the applicable law or rules.

**General requirements**

- 1) A new, signed authorization is required for each filing period.
- 2) Authorizations forms must be signed no later than the last date for filing an application (March 1) and no earlier than 120 days prior to the first date for filing (January 2).
- 3) The authorization form must specify the filing period or tax year for which it is submitted for purposes of administrative review of County assessments. It should not list other tax years (or associated filing periods or status dates) unless it expressly states that these other tax years are listed in connection with other types of proceedings, such as judicial review of County assessments or administrative review of city or village assessments.
- 4) It is recommended that the form specify the actual filing period for County administrative review, for example: January 2, 2006 – March 1, 2006, in addition to, or instead of the tax year (2007-08 in this example).
- 5) In order to establish that the authorization was given during the appropriate period, it is recommended that the form provide a space for the applicant to manually date the form and that this space be blank when the form is given to the applicant for signature.

- 6) A single authorization form may list multiple parcels for the same applicant.
- 7) Recommended forms (AR10 and AR11) are available on ARC's web site.
- 8) Each authorization should contain the following information:
  - a) The name of the applicant, who must be the owner of record or other aggrieved party.
  - b) The printed name of the individual authorizing the application (the signer).
  - c) The signer's relationship to the applicant, such as the title of an officer of a corporate property owner. The connection between the signer and the applicant must be apparent from the information on the form. See ARC's form AR11 for examples.
  - d) The parcel numbers for the parcels for which authorization is given. Addresses are optional.
  - e) The manual signature of the person authorized to sign for the applicant.
  - f) The date the application was actually signed.
- 9) If you file paper authorizations, submit forms with original signatures only.
- 10) If the applicant is a condominium association, the authorization may be signed by any officer if it is incorporated or by the president or treasurer if unincorporated. The officer must have available proof of current authority to file for each of the units listed: Either an individual authorization for each unit signed by the unit owner or a by-law that gives it authority to act as agent for all units. If any unit owner has withdrawn his or her authority, that unit must not be listed. If the authorization is based on a by-law, attach a copy to the authorization form.
- 11) If an authorization is signed by an agent acting under authority of a power of attorney, attach a copy of the power and state in the authorization form the name of the grantor of the power and that persons relationship to the applicant (e.g., officer of a corporate applicant).

#### **Parcel number format**

- 12) The County currently uses a standardized parcel number format ("SBLBU"), which combines section, block and lot numbers into a single string of numbers, letters and spaces. Use of this format for all purposes is recommended. It is required for electronic submission of appeals and for naming attachments to those appeals, including scanned images of authorization forms.
- 13) The SBLBU format is described in a separate document: Nassau County Parcel ID Format.
- 14) Multiple parcels on the same paper authorization form are appropriate provided that the applicant is the same for all of the parcels. The form must identify parcels by complete parcel numbers. The parcel numbers on the form may use the traditional format (section, block, lot, suffix, condo building number, condo unit number) or the SBLBU format. The SBLBU format is required as a part of the image file name.

- 15) A condominium unit is a separate tax parcel and each condominium unit requires a separate authorization image file. If the authorization is given by the board of managers or the owner of multiple units, all units may be listed on the face of a single authorization form or in an attachment.
- 16) Parcels listed on the utility section of the Nassau County roll do not use section, block, lot numbers as their official legal description and there is not a one-for-one relationship between the official parcel numbers and tax map lot numbers. The utility section includes parcels in both tax class 3 and 4. Use only the official numbering system for utility parcels.

### **Imaging format requirements**

- 17) Each authorization should be on a single-sided sheet of 8.5 x 11 inch paper, except where there is need to attach a copy of a power of attorney, a condominium by-law, or a long list of parcel numbers. All of the necessary language can easily fit on one page: Avoid unnecessary multiple page forms; make your retainer a separate document.
- 18) Images must be made from signed originals prepared as specified above. They may not consist of composite documents created electronically (e.g. the image of the signature taken from another document). ARC may require that you produce selected original authorization forms for inspection upon written request. If you file images, do not submit paper copies unless requested.
- 19) Use only JPG, GIF or TIF formats. Do not submit images in PDF format.
- 20) **Authorization images must be contained in separate files for each parcel.** Multiple parcels may be listed on the authorization form and multiple copies of the same image with different file names may be submitted. Where attachments are necessary, include all pages in a single image file.
- 21) **Authorization files must be named with the following naming convention:**

**AUTH-YYYY-NN-XXX-SBLBU.EXT where**

YYYY is the year (example: 2008 for 2007-08 applications filed in 2006),

NN is the sequence number of your file if more than one is submitted,

XXX is the county representative code assigned to your firm (if your firm does not have a county number please contact ARC and one will be assigned to you),

EXT is JPG, GIF or TIF, and

SBLBU is the parcel identification number for the parcel. This SBLBU for authorization image files must be formatted using ARC's specification for SBLBU. See parcel format above and a separate document: Nassau County Parcel ID Format.